## MOTOR VEHICLE TAX BILLS

Motor vehicles tax bills cover motor vehicles registered prior to October 1<sup>st</sup>. If you disposed of your vehicle and did not transfer the plate to a replacement vehicle, you may be entitled to a tax credit.

If you moved out of Bristol after October 1, the tax bill will still be due in Bristol for that entire Grand List year. Motor Vehicle taxes are not prorated from one Connecticut town to another Connecticut town.

If you transferred your plates to a new vehicle, you are not entitled to an adjustment. In essence, the adjustment follows the license plate. The original bill for the old vehicle should be paid. A supplemental list will generate a bill for the new vehicle with a credit (exemption) for the period that the old vehicle was no longer owned.

From the category which best describes your situation entitled "What If My Vehicle was?" Forward the appropriate **2 forms** of proof to:

Assessor's Office 111 North Main Street Bristol, CT 06010 860-584-6240

<u>Please note:</u> A CT Department of Motor Vehicles cancellation of license plate does not show that you have disposed of the vehicle. Therefore a 2<sup>nd</sup> form of proof is required to support an adjustment.

CT Department of Motor Vehicles does not inform towns when plates are returned nor when vehicles are sold, registered out of state or otherwise disposed of. It is the taxpayer's responsibility to provide the required documentation within the time limits as provided under applicable Connecticut law.

Copies of CT Department of Motor Vehicles cancellation of plate receipt may be requested from CT Department of Motor Vehicles {Copy Records Division} at (800) 842-8222, in state, and (860) 263-5700, out of state and <a href="https://www.ct.gov/dmv">www.ct.gov/dmv</a>

All proof for adjustments ("prorates") of motor vehicle regular list must be presented within 27 months of the assessment date. Example: The owner of a vehicle with a bill with an assessment date of October 1, 2007 has until December 31, 2009 to present proof of disposal.

## REQUIRED FORMS OF PROOF FOR MOTOR VEHICLE ADJUSTMENTS

If an error exists in your ownership time period of a motor vehicle, you may provide proof of your claim to the Assessor's Office according to the situations listed in **What If My Vehicle Was**:

## Any documentation provided:

- Must be the original
- 2. Must be clearly dated
- 3. Must be signed (when necessary)
- 4. Must be legible
- Must show vehicle identification number, make and year

PLEASE NOTE THAT VEHICLES WHICH YOU STILL OWN & ARE NO LONGER REGISTERED, ARE TAXABLE AS NON-REGISTERED MOTOR VEHICLES & MUST BE DECLARED AS PERSONAL PROPERTY ANNUALLY.

## What If My Vehicle Was?

### SOLD:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED** 

**AND** any <u>one</u> of the next 4

- A copy of the bill of sale with the year, make, model & Vehicle Identification # of the vehicle as well as buyer's signature. No handwritten bills of sale will be accepted.
- 3. A copy of the new owner's registration or the new owner's title with the year, make, model & Vehicle Identification # of the vehicle.
- 4. A copy of your title showing transfer.
- A letter from your insurance agent or company stating the date the insurance was cancelled, the **reason** for cancellation and the year, make, model & Vehicle Identification # of the vehicle

### TOTALED/JUNKED:

A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED** 

**AND** any one of the next 2

- A letter from your insurance agent or company stating that the vehicle was totaled, the date of the accident and the year, make, model & Vehicle Identification # of the vehicle.
- Dated receipt from junk dealer to whom the vehicle was sold and the year, make, model & Vehicle Identification # of the vehicle.

## **REGISTERED OUT OF STATE:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED** 

#### AND

2. A copy of the original out of state registration OR title showing the year, make, model & Vehicle Identification # of the vehicle. **REQUIRED** 

#### STOLEN:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED** 

**AND** any <u>one</u> of the next 2

- A statement from your insurance agent or company stating that vehicle was stolen and not recovered, date of theft and the year, make, model & Vehicle Identification # of the vehicle.
- A copy of report from the Police Department, which must state that the vehicle was stolen and never recovered.

### TAXED IN WRONG TOWN:

Proof of residency prior to October 1 in form of either:
 Residential Deed **OR** Voter identification card

#### AND

- 2. Proof of payment to correct tax town for same vehicle.
- Written correction from the Department of Motor Vehicles.

#### REPOSSESSED:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED** 

**AND** any one of the next 2

- Letter from the finance company stating the date vehicle was taken and that it was not redeemed by you and the year, make, model & Vehicle Identification # of the vehicle.
- Copy of bill of sale or auction papers that shows the year, make, model & Vehicle Identification # of the vehicle and date of sale.

### DONATED:

- A copy of CT Department of Motor Vehicles cancellation of plate receipt. REQUIRED

  AND
- Letter from charitable organization stating that the vehicle was donated, the date of the donation and the year, make, model & Vehicle Identification # of the vehicle.

# CLAIMED EXEMPT DUE TO ACTIVE MILITARY SERVICE

Out of state resident based in CT must file Soldiers & Sailors Civil Relief Act form *annually* with the Assessor's Office

Residents of Connecticut based out of state must file Active Duty form *annually* with the Assessor's Office

Forms are available in the Assessor's Office.

## **Supplemental Motor Vehicles**

Supplemental motor vehicles are vehicles, which were newly registered subsequent to October 1<sup>st</sup> and prior to August 1<sup>st</sup>. Motor vehicle taxes are prorated from the month registered through September at the following percentages of assessed value:

October	100.0%
November	91.7%
December	83.3%
January	75.0%
February	66.7%
March	58.3%
April	50.0%
May	41.7%
June	33.3%
July	25.0%

The same forms of proof are required for any adjustments to supplemental motor vehicle list bills.

## MOTOR VEHICLE ADJUSTMENTS

If an error exists in your ownership time period of a motor vehicle, you may provide proof of your claim to the Assessor's Office according to the situations listed in **What If My Vehicle Was**:

## Any documentation provided:

- 1. Must be the original
- 2. Must be clearly dated
- 3. Must be signed (when necessary)
- 4. Must be legible

## DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT

The proof for adjustments ("prorates") of motor vehicle regular list must be presented within 27 months of the assessment date. Example: the owner of a vehicle with a bill with an assessment date of October 1, 2008 has until December 31,2010 to present all proofs of disposal.

Taxpayer failure to provide all forms of proof for adjustment within the 27 months of the assessment date forfeits the right to an adjustment of the bill by CT law (12-71c.)

	Deadline for presentation
Assessment date	of proof for adjustment
Oct. 1, 2009	Dec. 31, 2011
Oct. 1, 2008	Dec. 31, 2010
Oct. 1, 2007	Dec. 31, 2009
Oct. 1, 2006	Dec. 31, 2008
Oct. 1, 2005	Dec. 31, 2007
Oct. 1, 2004	Dec. 31, 2006
Oct. 1, 2003	Dec. 31, 2005
Oct. 1, 2002	Dec. 31, 2004
Oct. 1, 2001	Dec. 31, 2003
Oct. 1, 2000	Dec. 31, 2002
Oct. 1, 1999	Dec. 31, 2001
Oct. 1, 1998	Dec. 31, 2000
Oct. 1, 1997	Dec. 31, 1999
Oct. 1, 1996	Dec. 31, 1998

## **Tax Collector Payment Information**

Motor vehicle tax bills are due July 1, 2009. Payments made after August 1, 2009 will be charged interest at a rate of 1.5% a month (going back to the original due date of July 1, 2009) or a minimum charge of \$2.00.

Please make checks payable to: Tax Collector of Bristol. Send your payment to: Tax Collector of Bristol, P.O. Box 1040, Bristol, CT 06011. If a receipt is needed, send a self addressed stamped envelope with your payment and bill. The office is opened daily from 8:30am to 5:00pm.

## What if my vehicle was?

Sold
Totaled/Junked
Registered out of State
Stolen
Taxed in Wrong Town
Repossessed
Donated

# Required Proofs for Adjustments of Motor Vehicle Tax Bills



Assessor's Office 111 North Main Street Bristol, Connecticut 06010 Phone (860) 584-6240

Office Hours 8:30 – 5:00 PM M-F